



County Public Safety Tax in Boone County

Informational Bulletin

November 1999

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Director of Revenue

For information or forms...

- ◆ Call us at:
1 800 732-8866 or
217 782-3336
- ◆ Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.revenue.state.il.us
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To:

All Retailers and Servicepersons Conducting Business in Boone County

Effective **January 1, 2000**, Boone County has imposed a countywide county public safety tax on general merchandise at the rate of 0.5 percent.

The county public safety tax rate is part of the combined rate that is pre-printed on your Form ST-1, Sales and Use Tax Return, or, for multiple-site filers, your Form ST-2, Multiple Site Form.

The new combined rate is reflected in Line 4a of Form ST-1 or Form ST-2 as a total general merchandise rate. To figure the appropriate combined rate, please see the table on the reverse side of this bulletin.

It may be necessary to adjust your cash registers and any computer programs you use so that, beginning on January 1, you will collect and pay the correct amount of tax.

What is taxed?

You must collect county public safety tax on sales of **general merchandise** (reported on Line 4a of Form ST-1 and Form ST-2). The same items of general merchandise reported on Form ST-1 and Form ST-2 that are subject to state sales tax are also subject to county public safety tax.

County public safety tax does **not** apply to sales of qualifying food, drugs, and medical appliances* (reported on Line 5a of Form ST-1 and Form ST-2).

Also, county public safety tax does **not** apply to items that must be titled or registered by an agency of Illinois state government (reported on Form ST-556, Sales Tax Transaction Return).

What do I do when a customer pays me on or after January 1 for a purchase that was delivered earlier and taxed at a different rate?

If the original purchase was subject to a tax rate that was in effect prior to this rate change, you must report these receipts on Line 8a and the tax on Line 8b.

Note: Lines 8a and 8b are to be used **only** to report receivables subject to a previous tax rate. No other use of this line is permitted. ▲

* 86 Ill. Adm. Code 130.310



Boone County Public Safety Tax

Use the following table to figure the correct total combined rate for general merchandise, which includes county public safety tax.

On your Form ST-1 or Form ST-2:

- for monthly filers, on your return for December 1999;
- for quarterly filers, on your return for the fourth quarter of 1999 (October - December);
- for annual filers, on your return for 1999;

if the preprinted rate on Line 4a is:

beginning January 1, 2000,
you should collect tax at the rate of:

6.25 %	6.75 %
6.5%	7 %
6.75%	7.25 %
7 %	7.5 %
7.25%	7.75 %